



OFFICE OF PLACER COUNTY ASSESSOR

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Reassessment Exclusion Claim Deferred Filing/Processing Fee

On September 26, 2008, California Governor Arnold Schwarzenegger signed into law Senate Bill 1233, which added subsection (j) to Revenue and Taxation Code Section 63.1. The new law allows county boards of supervisors to authorize the assessor to collect a processing fee from the property owner who claims a change of ownership exclusion for a transfer between parent and child, or grandparent and grandchild, if the assessor notifies the taxpayer twice that he or she may be eligible for the exclusion, and the taxpayer does not respond to either notice but subsequently files for this change of ownership exclusion. The assessor may only charge the fee if he or she sent a notice to the taxpayer and the taxpayer did not respond within 45 days, and the assessor sends another notice to the taxpayer and the taxpayer did not respond within 60 days. In the second notice, the assessor must specify that the property will be reassessed unless the taxpayer files a claim for exclusion.

The law provides that the fee shall not exceed the assessor's actual and reasonable costs, but cannot exceed \$175. Additionally, the fee is subject to provisions in the Government Code which direct County Boards of Supervisors on the manner in which to calculate reasonable costs, and provides a process for the Board when individuals challenge the fee amount. It should also be noted that allowing the assessor to collect a processing fee does not limit the taxpayer's eligibility for the change in ownership exclusion.

On January 27, 2009, the Placer County Board of Supervisors adopted Ordinance 5540-B to establish a \$175 processing fee for qualifying change in ownership exclusions not filed within sixty (60) days of the date of the second notice of potential eligibility. With this new ordinance taking affect, we are hoping you will take any steps to file the exclusion claim form, and to do so timely to avoid the processing fee.

If you have any questions regarding the implementation of the ordinance, please contact Michelle Sierra-Sammons, Assessment Supervisor, at (530) 889-4300, or via email at assessor@placer.ca.gov.